

FEE TRANSMITTAL

for FY 2003

Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$)	0.00
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Complete if Known

Application Number	10/075,624
Filing Date	February 15, 2002
First Named Inventor	Masahiro Matsuo
Examiner Name	G. Laxton
Group Art Unit	2838
Attorney Docket No.	R2180.0121/P121

METHOD OF PAYMENT *(check all that apply)*

<input type="checkbox"/>	Check	<input type="checkbox"/>	Credit Card	<input type="checkbox"/>	Money Order	<input type="checkbox"/>	Other	<input type="checkbox"/>	None
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	Deposit Account
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Deposit
Account
Number

04-1073

Deposit
Account
Name

Dickstein Shapiro Morin &
Oshinsky LLP

The Commissioner is hereby authorized to: *(check all that apply)*

<input type="checkbox"/>	Charge fee(s) indicated below	<input checked="" type="checkbox"/>	Credit any overpayments
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☐ Charge any additional fee(s) during the pendency of this application

☐ Charge fee(s) indicated below, except for the filing fee

to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities often use the LIFO (Last In, First Out) method.</p>	<p>2. Inventory Valuation</p> <p>Small entities often use the LIFO (Last In, First Out) method for inventory valuation.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities often use the straight-line method.</p>	<p>3. Depreciation</p> <p>Small entities often use the straight-line method for depreciation.</p>
<p>4. Bad Debt Expense</p> <p>Large entities use the allowance method for bad debt expense. Small entities often use the direct write-off method.</p>	<p>4. Bad Debt Expense</p> <p>Small entities often use the direct write-off method for bad debt expense.</p>
<p>5. Research and Development</p> <p>Large entities use the capitalization method for research and development costs. Small entities often use the expensing method.</p>	<p>5. Research and Development</p> <p>Small entities often use the expensing method for research and development costs.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	750	2001	375	Utility filing fee	
1002	330	2002	165	Design filing fee	
1003	520	2003	260	Plant filing fee	
1004	750	2004	375	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	0.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

			Extra Claims	Fee from below	Fee Paid
Total Claims	42	-42** =		x	= 0.00
Independent Claims	6	-6** =		x	= 0.00
Multiple Dependent					=

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. Expense Recognition	Expenses are recognized when the related asset is consumed or the liability is incurred.	Expenses are recognized when the related asset is consumed or the liability is incurred.
3. Asset Recognition	Assets are recognized when they are acquired and control is transferred to the entity.	Assets are recognized when they are acquired and control is transferred to the entity.
4. Liability Recognition	Liabilities are recognized when they are incurred and control is transferred to the entity.	Liabilities are recognized when they are incurred and control is transferred to the entity.
5. Equity Recognition	Equity is recognized when it is contributed by the owners or generated by the entity's operations.	Equity is recognized when it is contributed by the owners or generated by the entity's operations.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	84	2201	42	Independent claims in excess of 3
1203	280	2203	140	Multiple dependent claim, if not paid
1204	84	2204	42	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	0.00
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****or number previously paid, if greater; For Reissues, see above**

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities typically use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use FIFO (First In, First Out) for inventory valuation. Small entities may use FIFO or LIFO (Last In, First Out), depending on their accounting policy.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use FIFO or LIFO (Last In, First Out), depending on their accounting policy.</p>
<p>3. Depreciation</p> <p>Large entities use MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use MACRS or Straight-Line depreciation.</p>	<p>3. Depreciation</p> <p>Small entities may use MACRS or Straight-Line depreciation.</p>
<p>4. Goodwill Impairment</p> <p>Large entities must test for goodwill impairment annually. Small entities are not required to test for goodwill impairment.</p>	<p>4. Goodwill Impairment</p> <p>Small entities are not required to test for goodwill impairment.</p>
<p>5. Lease Accounting</p> <p>Large entities use ASC 842 (Leases) for lease accounting. Small entities may use ASC 842 or ASC 840 (Leases), depending on their accounting policy.</p>	<p>5. Lease Accounting</p> <p>Small entities may use ASC 842 or ASC 840 (Leases), depending on their accounting policy.</p>
<p>6. Financial Statement Presentation</p> <p>Large entities must follow GAAP (Generally Accepted Accounting Principles) for financial statement presentation. Small entities may follow GAAP or simplified accounting principles.</p>	<p>6. Financial Statement Presentation</p> <p>Small entities may follow GAAP or simplified accounting principles.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	
1252	410	2252	205	Extension for reply within second month	
1253	930	2253	465	Extension for reply within third month	
1254	1,450	2254	725	Extension for reply within fourth month	
1255	1,970	2255	985	Extension for reply within fifth month	
1401	320	2401	160	Notice of Appeal	
1402	320	2402	160	Filing a brief in support of an appeal	
1403	280	2403	140	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,300	2453	650	Petition to revive – unintentional	
1501	1,300	2501	650	Utility issue fee (or reissue)	
1502	470	2502	235	Design issue fee	
1503	630	2503	315	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	750	2809	375	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	750	2810	375	For each additional invention to be examined (37CFR 1.129(b))	
1801	750	2801	375	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify)

*Reduced by Basic Filing Fee Paid

SUBTOTAL (3)	(\$)	0.00
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SUBMITTED BY

Name (Print/Type)	Thomas J. D'Amico
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Signature

Registration No.
(Attorney/Agent)

28.371

Complete (if applicable)

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Date _____

May 13, 2003